

## INSTRUCTIONS FOR THE ASSESSMENT RETURN

KRS 224.46-580, Section 1(7) is amended to read, in part, as it pertains to the Hazardous Waste Assessment that "The hazardous waste assessment shall be waived for any generator owing less than fifty dollars (\$50) for the year." However, a return must be filed by generators to whom a payment waiver applies. You still must submit the DEP-7070 (Revised 2009) even if zero dollars are owed.

### **Who must submit an Assessment Return DEP 7070 (Revised 2009)?**

- Any site registered as either a Large or a Small Quantity Generator for any part of the year 2009 or any site that treated, stored, or disposed of hazardous wastes on site during 2009. **Even if no hazardous waste was generated in the year, fill out DEP 7070 and submit it.**

### **How do I claim Exclusion from the Hazardous Waste Assessment?**

- Any site seeking exclusion from the Assessment as described in KRS 224.46-580. For example: "special wastes," waste oil, spent material from air pollution control devices controlling emissions at coke manufacturing facilities, waste generated by others for which the company is a secondary handler, waste regulated under Section 402 or 307b of the Clean Water Act, recycled wastes used in steel manufacturing, nonhazardous wastes, out-of-state waste received by a manufacturing company from an affiliated company, and emission control dust and sludge from the primary production of steel that is recycled by high temperature metals recovery or managed by stabilization of metals.

Sites may file multiple Claims for Exclusion forms; however, each claim form may cover only one exclusion category. Line 6 on the Assessment Return should reflect the total of all Claims for Exclusion forms submitted.

**Note: The Claim for Exclusion form must be completed each year to obtain an exemption from payment for any hazardous waste generated during the assessment period.**

### **When is the Assessment Period?**

The assessment period is from January 1 through December 31, 2009.

### **What is the authority for the Assessment Program?**

KRS 224.46-580. Per this statute, the Assessment is due January 1<sup>st</sup>. Kentucky offers a grace period until March 1<sup>st</sup>. The Assessment Return must be **received at the Branch by March 1st**. If it is received at the Branch after March 1<sup>st</sup>, the penalties and interest must be computed from January 1 to the receipt date. See page 24 for calculating these penalties. **If the assessment owed is less than \$50.00, no check is necessary.**

**What hazardous waste is counted on the Assessment Return?**

- Count each hazardous waste **generated** (not necessarily shipped) by your company during the assessment period. Industrial wastewaters treated immediately on site in a pre-treatment program under the Clean Water Act (Section 402 of the Clean Water Act - KPDES), are not counted as waste [401 KAR 31:010, Section 4(1)(b)]; however, a Form 2 and a Claim for Exclusion Form is needed to exclude this waste from assessment. If zero pounds of hazardous waste were generated, mark 0 (zero) on Line # 11 and submit the Assessment return.
- Count each hazardous waste **received from out-of-state** during the assessment period.

The Annual Report and Assessment Return are compared during the review process. All hazardous wastes generated, or received from off site, during the report year and reported on the Annual Report must be reflected on the Assessment Return and/or Claim for Exclusion(s).

**What if my company is taking the energy recovery rate?**

The energy recovery rate only applies to waste that is sent from your company **directly** to an EPA permitted industrial boiler or furnace for thermal destruction. Waste cannot be blended before reaching the thermal destruction site. Manifests must show direct shipment to a thermal destruction facility. Provide certificates of destruction for each waste for which you are claiming this rate.

**What if my company did not generate any hazardous waste during the assessment period?**

Both the Annual Report and the Assessment Return must still be submitted.

- Complete Line 1 on the Hazardous Waste Assessment Return; report that \$0 is due in Line 11.
- Complete Form 1 of the Hazardous Waste Annual Report and provide an explanation in the comments section under number 13.

**Where can I get help?**

Call Carla Cornett (502) 564-6716 x 4704, Edith Greer (502) 564-6716 x 4705, or Maria Wood (502) 564-6716, x 4703, or email them at: [Carla.Cornett@ky.gov](mailto:Carla.Cornett@ky.gov), [Edith.Greer@ky.gov](mailto:Edith.Greer@ky.gov), or [Maria.Wood@ky.gov](mailto:Maria.Wood@ky.gov).

**Where do I mail these reports?**

Mail the original signed Assessment Return, signed Annual Report, and signed check to:

**Kentucky Division of Waste Management  
Hazardous Waste Branch  
200 Fair Oaks Lane  
Frankfort KY 40601**

### Line Item Instructions for the Assessment Return:

Assessment fees are based on the amount of waste **generated or received from out-of-state in 2009**, not those wastes shipped, because a facility may ship wastes from the previous year, or not ship the current year's wastes until a barrel is full, etc. All waste must be reported in pounds. For companies that send their waste **immediately** to an EPA permitted industrial boiler or furnace in order to burn hazardous waste for energy recovery, they are assessed a lower rate on this waste per KRS 224.46-580 Section 8(e).

Use these definitions and the manifest to determine the physical state of the waste:

**Solid** – Any waste that does not fail the Paint Filter Test\* upon generation (stays in the collection filter)

**Liquid** – Any waste that fails the Paint Filter Test\* upon generation (flows on into the collection cylinder)

- Line 1** Provide information that corresponds exactly with your Certificate of Registration for Hazardous Waste Management Activity. Include your Agency Interest Number.
- Line 2a.** Report the total amount of all solid hazardous waste generated in 2009 excluding the solids treated on site as reported on line 3a. This may include waste generated and shipped off site in 2009, or waste that was generated in 2009 and is destined to be sent off site. Also include all solid hazardous waste received from out-of-state.
- Line 2b.** Report solid hazardous waste sent directly to an EPA permitted industrial boiler or furnace and burned for energy recovery. Include a certificate(s) of destruction for this waste.
- Line 3a.** Report the total amount of all solid hazardous waste treated, recycled, or disposed of on site in 2009. Solid hazardous waste received from out-of-state must be included on Line 2a.
- Line 3b.** Report solid hazardous waste treated, recycled, and sent directly to an on site EPA permitted industrial boiler or furnace and burned for energy recovery. Include a certificate(s) of destruction for this waste.
- Line 4a.** Report the total amount of all liquid hazardous waste generated in 2009 excluding the liquids treated on site as reported on line 5a. This may include waste generated and shipped off site in 2009, or waste that was generated in 2009 and is destined to be sent off site. Also include all liquid hazardous waste received from out-of-state.

\*Method 9095A in SW-846 Test Methods for Solid Waste, Physical/Chemical Methods as specified in 401 KAR 30:010, Section 3.

- Line 4b.** Report liquid hazardous waste sent directly to an EPA permitted industrial boiler or furnace and burned for energy recovery. Include a certificate(s) of destruction for this waste.
- Line 5a.** Report the total amount of **all** liquid hazardous waste treated, recycled, or disposed of on site in 2009. Liquid hazardous waste received from out-of-state must be included on Line 4a.
- Line 5b.** Report liquid hazardous waste treated, recycled, and sent directly to an on site EPA permitted industrial boiler or furnace and burned for energy recovery. Include a certificate(s) of destruction for this waste.
- Line 6** Report the total waste from the Claim for Exclusion form(s).
- Line 7** Report the subtotal from column C.

**Late Fees and Penalties for  
Assessment Returns Received at the Branch after March 1, 2010**

- Line 8** Interest is calculated at 8% per annum from the statutory due date of January 1 to the Branch receipt date stamp.\*\*. This amount can be determined using the formula below: Subtotal x 0.08 divided by 365 X # of days late = interest. Report this amount on Line 8.
- Line 9** Penalties are calculated at 5% of the Subtotal for each 30-day (or fraction thereof) period the return is late, not to exceed 25%. Penalties are calculated from the statutory due date of January 1 to the Branch receipt date stamp\*\*. For example, if the receipt date is March 2<sup>nd</sup>, the subtotal must be multiplied by 15% to calculate the penalty.

- Line 10** If your company underpaid/overpaid last year, place the adjustment on this line. The amount of an underpayment or overpayment will be included in your approval letter. A notice will be included with your Assessment Return approval letter if an adjustment is to be made.

**\*\*TEMPO will scan the Branch receipt date stamp and compute penalties and interest based on any Assessment Return received after March 1<sup>st</sup>.**

**Line 11** Sign the assessment return in blue ink and mail the **original signed Assessment Return** along with a check payable to the Kentucky State Treasurer for the total in column C to the address below. Identify the facility with the **Agency Interest Number** on the check's reference line. Send the signed check and the originally signed reports to the address listed on page 22.

**Extensions cannot be granted for the Hazardous Waste Assessment Return.**

**Reports must be received at the Branch by March 1, 2010 or TEMPO automatically calculates late fees.**

**ATTENTION: All Treatment, Storage and Disposal Facilities**

In addition to the Assessment Return, the following schedules must be submitted:

- **Schedule 1** – For solid hazardous waste. Report each out-of-state generator by EPA ID number, company name, and amount of waste your facility received. This can be found on Form 3.
- **Schedule 2** – For liquid hazardous waste. Report each out-of-state generator by EPA ID number, company name, and amount of waste your facility received. This can be found on Form 3.
- **Schedule 3** – For hazardous waste generated by your facility. On separate lines, provide a summary of:
  - liquid hazardous waste generated by your facility and sent off site
  - liquid hazardous waste generated by your facility and treated, recycled or disposed on site
  - solid hazardous waste generated by your facility and sent off site, and
  - solid hazardous waste generated by your facility and treated, recycled or disposed on site

**Provide a total on all schedules. Report amounts in pounds.**

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For official use only:

Amt. \$ \_\_\_\_\_ Receipt # \_\_\_\_\_ Receipt Date \_\_\_\_\_ Initials \_\_\_\_\_

**\*\*SEND NO CHECK IF TOTAL AMOUNT DUE IS LESS THAN \$50.00\*\***

Commonwealth of Kentucky  
**HAZARDOUS WASTE ASSESSMENT RETURN**  
From January - December, 2009

Return BEFORE March 1, 2010. Late fees apply to Assessments date stamped by the Branch after March 1, 2010.  
Make checks payable to the KENTUCKY STATE TREASURER.

1. EPA ID Number: KY_ _____		County: _____	Agency Interest Number (AI#): _____
Site Name: _____			
Contact Person: _____		Phone No: _____	Extension: _____
Mailing Address: _____			
City, State and Zip: _____			
<b>ASSESSMENT CATEGORIES</b> List waste <b>generated</b> and/or Received from out-of-state from January 1- December 31, 2009	<b>Column A QUANTITY</b>  List quantity in pounds.	<b>Column B RATE</b>	<b>Column C AMOUNT DUE</b>  Multiply Column A x B
2a. Solid hazardous waste generated and destined for disposal off site		\$0.002 (if 2a)	\$
2b. Solid hazardous waste burned off site for energy recovery in an industrial boiler or furnace		\$0.001 (if 2b)	\$
3a. Solid hazardous waste generated and treated, recycled, or disposed of on site		\$0.001 (if 3a)	\$
3b. Solid hazardous waste burned on site for energy recovery in an industrial boiler or furnace		\$0.0005 (if 3b)	\$
4a. Liquid hazardous waste generated and destined for disposal off site		\$0.012 (if 4a)	\$
4b. Liquid hazardous waste burned off site for energy recovery in an industrial boiler or furnace		\$0.006 (if 4b)	\$
5a. Liquid hazardous waste generated and treated, recycled, or disposed of on site		\$0.006 (if 5a)	\$
5b. Liquid hazardous waste burned on site for energy recovery in an industrial boiler or furnace		\$0.003 (if 5b)	\$
6. Waste excluded from all Exclusions Forms			
7. SUBTOTAL			\$
8. Interest on late submittals calculated from January 1 to Branch receipt date stamp			\$
9. Penalties on late submittals calculated from January 1 to Branch receipt date stamp			\$
10. Adjustments from over payments And under payments			\$
11. TOTAL AMOUNT DUE (ASSESSMENT WAIVED IF UNDER \$50.00)			\$

CERTIFICATION: I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Original Signature (use blue ink) \_\_\_\_\_

Name and Title \_\_\_\_\_

Date \_\_\_\_\_

DEP-7070 (Rev. 2009)

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